IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 10TH OCTOBER 2007 / 18TH ASWINA 1929

WP(C).No. 30115 of 2007(I)

PETITIONER:

K.VIJAYAN, KANNADI AGENCIES,
V.H.ROAD, PALAKKAD.

BY ADV. SRI.K.T.SHYAMKUMAR

RESPONDENTS:
----

1. **DEPUTY COMMISSIONER(APPEALS),**
   COMMERCIAL TAXES, ERNAKULAM.

2. **THE COMMERCIAL TAX OFFICER**
   (AUDIT ASSESSMENT), PALAKKAD.

3. **INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, PALAKKAD.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

tss

ANTONY DOMINIC,J.

W.P (C) No. 30115 of 2007

Dated this the 10th October, 2007

J U D G M E N T

Aggrieved by Exhibit-P1 assessment order for the year 2005-2006, petitioner has filed Exhibit P11 appeal and Exhibit -P12 stay petition. Similarly, in respect of Exhibits P2 to P10 assessment orders for the period April, 2006 to December, 2006 also appeals have been filed as per Exhibits P13 to P21. Petitioner has also filed stay petitions for the said period evidenced by Exhibits P22 to P30. During the pendency of these, revenue recovery proceedings have been initiated as per Exhibit -P31. It is at this stage, this writ petition has been filed challenging revenue recovery proceedings.

2. It is the admitted position that the appeals filed by the petitioner evidenced by Exhibits P11 and P13 to 21 are pending consideration of the 1st respondent and that at this stage revenue recovery proceedings have been initiated by Exhibit -P31.

2. Having regard to the fact that the appeals are pending, I dispose of this writ petition directing that the 1st respondent shall hear and dispose of Exhibits P11 and P13 to 21

appeals, as expeditiously as possible at any rate, within two months from the date of receipt of a copy of this judgment.

In the meanwhile, further proceedings pursuant to Exhibit -P31 will stand deferred on the petitioner remitting an amount of Rs.75,000/-, within two weeks from today.

(ANTONY DOMINIC, JUDGE)

ma

K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007